



General Assembly

January Session, 2017

## ***Amendment***

LCO No. 6007



Offered by:  
REP. BERGER, 73<sup>rd</sup> Dist.

To: House Bill No. 6285

File No. 95

Cal. No. 97

### ***"AN ACT RENAMING THE STATE MILITARY TRAINING FACILITY IN Niantic AS CAMP NETT."***

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective October 1, 2017, and applicable to assessment*  
4 *years commencing on or after October 1, 2017*) (a) (1) Except as provided  
5 in subdivision (2) of this subsection, any municipality, upon approval  
6 by its legislative body, may provide that any parent whose child was  
7 killed in action, or the surviving spouse of a person who was killed in  
8 action, while performing active military duty with the armed forces, as  
9 defined in subsection (a) of section 27-103 of the general statutes,  
10 which parent or surviving spouse is a resident of such municipality,  
11 shall be entitled to an exemption from property tax, provided such  
12 parent's or surviving spouse's qualifying income does not exceed (A)  
13 the maximum amount applicable to an unmarried person as provided  
14 under section 12-81l of the general statutes, or (B) an amount  
15 established by the municipality, not exceeding the maximum amount

16 under section 12-81/ of the general statutes by more than twenty-five  
17 thousand dollars. The exemption provided for under this section shall  
18 be applied to the assessed value of an eligible parent's or surviving  
19 spouse's property and, at the municipality's option, may be in an  
20 amount up to twenty thousand dollars or in an amount up to ten per  
21 cent of such assessed value.

22 (2) If both parents of any such child killed in action while  
23 performing active military duty with the armed forces are domiciled  
24 together, only one such parent shall be entitled to an exemption from  
25 property tax provided for under this section.

26 (b) (1) Any parent whose child was killed in action, or the surviving  
27 spouse of a person who was killed in action, while performing active  
28 military duty with the armed forces and who claims an exemption  
29 from taxation under this section shall give notice to the town clerk of  
30 such municipality that he or she is entitled to such exemption.

31 (2) Any such parent or surviving spouse submitting a claim for such  
32 exemption shall be required to file an application, on a form prepared  
33 for such purpose by the assessor, not later than the assessment date  
34 with respect to which such exemption is claimed, which application  
35 shall include at least two affidavits of disinterested persons showing  
36 that the deceased child or person was performing such active military  
37 duty, that such deceased child or person was killed in action while  
38 performing such active military duty and the relationship of such  
39 deceased child to such parent, or such deceased person to such  
40 surviving spouse, provided the assessor may further require such  
41 parent or surviving spouse to be examined by such assessor under  
42 oath concerning such facts. Each such application shall include a copy  
43 of such parent's or surviving spouse's federal income tax return, or in  
44 the event such a return is not filed such evidence related to income as  
45 may be required by the assessor, for the tax year of such parent or  
46 surviving spouse ending immediately prior to the assessment date  
47 with respect to which such exemption is claimed. Such town clerk shall  
48 record each such affidavit in full and shall list the name of such parent

49 or surviving spouse claimant, and such service shall be performed by  
50 such town clerk without remuneration. No assessor, board of  
51 assessment appeals or other official shall allow any such claim for  
52 exemption unless evidence as herein specified has been filed in the  
53 office of such town clerk. When any such parent or surviving spouse  
54 has filed for such exemption and received approval for the first time,  
55 such parent or surviving spouse shall be required to file for such  
56 exemption biennially thereafter, subject to the provisions of subsection  
57 (c) of this section.

58 (3) The assessor of such municipality shall annually make a certified  
59 list of all such parents or surviving spouses who are found to be  
60 entitled to exemption under the provisions of this section, which list  
61 shall be filed in the town clerk's office, and shall be prima facie  
62 evidence that such parents or surviving spouses whose names appear  
63 thereon are entitled to such exemption as long as they continue to  
64 reside in such municipality and as long as the legislative body of such  
65 municipality continues to provide for such exemption, subject to the  
66 provisions of subsection (c) of this section. Such assessor may, at any  
67 time, require any such parent or surviving spouse to appear before  
68 such assessor for the purpose of furnishing additional evidence,  
69 provided, any such parent or surviving spouse who by reason of  
70 disability is unable to so appear may furnish such assessor a statement  
71 from such parent's or surviving spouse's attending physician or an  
72 advanced practice registered nurse certifying that such parent or  
73 surviving spouse is totally disabled and is unable to make a personal  
74 appearance and such other evidence of total disability as such assessor  
75 may deem appropriate.

76 (4) No such parent or surviving spouse may receive such exemption  
77 until such parent or surviving spouse has proven his or her right to  
78 such exemption in accordance with the provisions of this section,  
79 together with such further proof as may be necessary under said  
80 provisions. Exemptions so proven shall take effect on the next  
81 succeeding assessment day.

82 (c) Any such parent or surviving spouse who has submitted an  
83 application and been approved in any year for the exemption provided  
84 in this section shall, in the year immediately following approval, be  
85 presumed to be qualified for such exemption. During the year  
86 immediately following such approval, the assessor shall notify, in  
87 writing, each parent or surviving spouse presumed to be qualified  
88 pursuant to this subsection. If any such parent or surviving spouse has  
89 qualifying income in excess of the maximum allowed under subsection  
90 (a) of this section, such parent or surviving spouse shall notify the  
91 assessor on or before the next filing date for such exemption and shall  
92 be denied such exemption for the assessment year immediately  
93 following and for any subsequent year until such parent or surviving  
94 spouse has reapplied and again qualified for such exemption. Any  
95 such parent or surviving spouse who fails to notify the assessor of such  
96 disqualification shall make payment to the municipality in the amount  
97 of property tax loss related to such exemption improperly taken."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	New section